Madras Govt. Order G.O. Rt. ~~xxx~~ Rt.479 Revenue / D.28-7-1952.

App. F. IX-4 **195** (Rev.) **File No.**

Previous References. **Serial Nos.**

G.O.Rt. 479/Rev. 28.7.52

Later References.

MYSORE GOVERNMENT SECRETARIAT

Serial Nos.

Part B for

SUBJECT

Accounts - (Bellary) - Land Revenue - Excess of Gorund Rent over Agri: Assessment - Payable to Municipalities - Arrears for 1945-46 to 50-51 - Payment - Sanction - Requested.

WD 03555—GPB—25,000—2-7-53.

Revenue Department.

Subject:
ACCOUNTS - (Bellary) Land Revenue - Excess of groundrent over agricultural assessment - Payable to Municipalities - Arrears for 1945-46-1950 -51 Payment - Sanction - Requested.

Ref.No.C.12060/51-4. Madras. Dated 24th Jan.1952

From: Sri A.F. Mascarenhas, I.A.S., Secretary, Board of Revenue.
Sri V.R.S. Sattianathan, I.C.S., Commissioner of Land Revenue.

Read: From the Collector of Bellary C.238/51-B7 dated 22-10-1951.
Board's Ref.C.12060/61-1 dated 1-11-1951.
From Collector, Bellary C.238/51-B7 dated 12-11-1951.
Board's Ref.No.C.12060/51-2, dated 20-11-1951.
From the Collector, Bellary, C.238/51-B7 dated 28/11/1951.
Board's Ref.C.12060/51-3, dated 28-12-1951.
From the Collector, Bellary C.238/51-B7 dated 1-1-1952.

Reference:

The Collector of Bellary reports that the excess groundrent over agricultural assessment payable as compensation to the Municipalities of Bellary, Hospet and Adoni for the years 1945-46 to 1950-51 remains unpaid. The details of the amounts are as follows:

1945-46	..	Rs. 2224/-
1946-47	..	1309/-
1947-48	..	1275/-
1948-49	..	1987/-
1949-50	..	1364/-
1950-51	..	1610/-

To a reference from the Board the Collector has reported that the reason for the non-payment of the above amounts to the municipalities is due to the failure of the municipalities to claim the amounts in time.

2. According to the instructions in Art.312 of the Madras Financial Code Volume I, the payment of the

above amounts requires the sanction of the Government. As the claims relating to the periods 1945-46, 1946-47 and 1947-48 are over 3 years old they may be summarily rejected with reference to item (f) under Art.312, Madras Financial Code Volume I. As regards the claims for the years 1948-49, 1949-50. amd 1950-51, the Board requests that the Government may be pleased to sanction their payment to the municipalities.

Sd. xxxxxx
for Secretary.

To

The Secretary to Government, Revenue Department, Madras.

Revenue Department.

Memo.No.5669 H/52-3 dated 20-3-1952.

Assessment - Groundrent - (Bellary) - Bellary, Hospet, and Adoni Municipalities - Excess over agricultural assessment due for 1948-49, 1949-50. 1950-51 - Payment.

From the Board of Revenue, Ref.No.C.12060/51-4 dated 24-1-1952.

In its reference cited, the Board of Revenue has stated that the claims of the Bellary Hospet and Adoni Municipalities of rent over agricultural assessment payable compensation to them relating to the years 1945-46, 1946-47 and 1947-48 being over three years old may be rejected. It is pointed out that the local bodies can claim and draw the amounts only after the Collector determines the amount payable for each year and intimates it to the local body. The Board of Revenue is requested to ascertain and report when the Collector intimated to the Municipal Council in question., the amounts due to them for the years 1945-46 to 1947-48 and also the reasons given by the Municipal Councils

for failure to draw in time the amounts due for these years.

Sd. xxxxxx
20/3/52

Revenue Department
Subject:

ACCOUNTS - (Bellary(- Land Revenue - Excess of groundrent over agricultural assessment - Payable to Municipalities - Arrears - Payment - Sanction - Requested.

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Station: Madras Ref.C.12060/51-6 d/22-4-1952.

From

Sri A.F. Mascarenhas, I.A.S., Secretary, Board of Revenue.

Sri V.R.S. Sattianathan, I.C.S., Commissioner of Land Revenue.

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Read:- (1) From the Government Revenue Department Memo.No.5669-H/52-3 dated 20-3-1952.

(2) From the Collector of Bellary, Ref.C.238/51-B7 dated 9-4-1952.

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Sub: Accounts - Bellary - Land Revenue - Excess of groundrent over agricultural assessment payable to Municipalities - Arrears from 1945-46 to 1950-51 - Payment - Sanctioning of.

Ref: Board's Ref.C.12060/51-5 dated 28-3-1952.

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It is submitted that the Municipal Councils were not intimated the amounts due to them for the years 1945-46 to 1947-48 either by this office or the Tahsildars concerned to whom the allotments were communicated. In the absence of such communication, the Municipal Councils could not claim the amounts due to them. But nothing prevented the Municipal Councils to represent to the Collector the fact of non-payment of the amounts due to them which they knew pretty well, as ground-rent is one of the items of revenue to the Municipal Council.

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REFERENCE:
Submitted to the Government with reference to their Memorandum cited above.

R. Vedam/22/4/

Government of Madras
Revenue Department.

Abstract
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ASSESSMENT - Groundnut (Bellary) - Bellary, Hospet, and Adoni Municipalities - Excess over agricultural assessment due for 1948-49, 49-50, 1950-51 - Payment sanctioned.

G.O.Rt.No. 479 dated 28th July 1952.
Read the following:-

From the Board of Revenue, Ref.No.C.12060/51-4, dated 24-1-1952.

Order:

In the circumstances reported, the Government sanction the payment of the following amounts being the excess groundnut over agricultural assessment due to Bellary, Hospet and Adoni Municipalities:-

1948-49	Rs. 1,987 (Rupees one thousand nine hundred and eight seven only)
1949-50	Rs. 1,364 (Rupees one thousand three hundred and sixty-four only)
1950-51	Rs. 1,610 (Rupees one thousand six hundred and ten only)

2. The arrears for the years 1945-46, 1946-47 and 1947-48 are not sanctioned, as they are over three years old.

Sd. xxxxxxx
12/2/52

Note File.

It is not reported what the amounts due to each of the three municipalities separately are and when the municipalities claimed the amounts for the years 1945-46 to 1950-51. If it is considered that this information is not necessary the draft order overleaf may be sent to L.A. and Finance for acceptance.

Sd. xxxxxx
12/2/52

L.A.D.

Para.1 of the draft may be accepted.

Para.2 of draft. The local bodies can claim and draw the amounts only after the Collector determines the amount payable for each year and intimates it to the local body. Revenue may be requested to ascertain when the Collector intimated to the Municipal Councils the amounts due for the years 1945-46 to 1947-48 and for the reasons adduced by the Municipal Councils for failure to draw the amounts due for these years.

Sd. xxxxxx
15/2/52

Fin.Dept.

The draft order on page 1 above may be accepted, subject to the remarks of L.A. on page 2-3 above.

Sd. xxxxxx
10/3/52

Revenue Dept.

To A.3.

Please see the notes of L.A.Dept.

and of Finance on pages 2-3 above. A draft memo. is submitted for approval.

Sd. xxxxxx
20/3/52

Issued as Memo.No.5669 H/52-3 dated 20/3/52
From the Board of Revenue, Ref.C.12060/51-5 dated 21-4-52.

To A.S.

Please see the notes from page 2 ante, the memo. to the Board of Revenue on pages 2-3 c.f. and the Board's ref. on page 4 c.f.

2. The Collector of Bellary has stated that the Municipal Councils were not intimated the amounts due to them for the years 1945-46 to 47-48 either by the Collector's office or by the Tahsildars concerned and that in the absence of such communication, the Municipal Councils could not claim the amounts due to them for the But the Collecotr is of the view that the Municipal Councils should have represented to the Collector about the non payment of amounts due to them. In these circumstances it is for orders whether the arrears for the years 1945-46 to 1947-48 need not be sanctioned. L.A. may see. Finance also may see again.

The Municipal Councils should have preferred the claim as it is an item of Revenue received by them every year The Collector would then have informed them of the actual amount they were

eligiblel Jince they failed to claim in time this department need not agree t to pay them for the years 1945-46 to 194 t1948.

Sd. xxxxxx
3/5/52

B.A.D.

The fault has been on the Revenue officials also whenever fixed and intimated to payments due to the municipal councils for 1945-46 to 1947-48. In the circumstances, the amounts due for 1945-46 to 1947-48 may also be paid to the municipal councils. Revenue may be requested to circulate the case to H.M.(L.A.) also.

The Privy Council has deprecated Government pleading limitation for not admitting just claims - vide extracts from notes with a Revenue G.O. at (4).

Sd. xxxxxx
7/5/52

Finance (Exp.B).

(Previous Finance note on page 3 abo

The file deals with the question of payment of arrears of excess of ground rent over agricultural assessment for the years 1945-46 to 1950-51 due to the Bellary Adoni and Hospet Municipalities The details of the amounts for each year are given on page 1 c.f. The Board of Revenue reported that the reason for non-payment of the above amounts in time. The Board recommended

that the claims relating to the years 1945-46 to 1947-48 might be negatived, as they were over three years old and ~~that~~ that sanction might be accorded only for the payment of arrears for the remaining years. The L. A. department contended that the local bodies could claim and draw the amounts only after the Collector determined the amount payable for each year and intimated it to them. They, therefore, suggested that information might be obtained as to when the Collector intimated the amounts due for the years 1945-46 to 1947-48 to the Municipal Councils and as to the reasons adduced by the Municipal Councils for failure to draw the amounts.

2. The Collector of Bellary has reported that the Municipal Councils were not intimated the amounts due to them for the years 1945-46 to 1947-48 either by his office or the Tahsildars concerned to whom the allotments were communicated and that, in the absence of such communication, the Municipal Councils could not claim the amounts due to them. The Collector has, however, remarked that nothing prevented the Municipal Councils to represent to him the fact of non-payment of the amounts due to them which they knew pretty well, as ground rent was an item of revenue to the Municipal Council. In the above circumstances, Revenue propose to reject the claim for

the years 1945-46 to 1947-48. The L.A. Department have noted that the fault has been on the Revenue Department officials also who never fixed and intimated the payments due to the Municipal Councils for the years 1945-46 to 1947-48. They therefore suggest that the amounts for these years may also be paid. In this connection, they have pointed out that the Privy Council has deprecated Govt. pleading limitation for not admitting just claims.

3. The payment in question is a statutory one which is made to the Municipalities every year. The Municipalities must be well aware of this. They should therefore, have taken stpes in time to claim the amounts due to them for each year. Want of intimation of the amount actually due for each year cannot be a valid excuse for not claiming it, for the Municipalities could have ascertained the amount by a reference to the Collector. The claim for each year should be considered to have fallen due on the last date of the year. Article 312 of the M.F.C. Vol. II, lays down that claims for arrears of excess of ground rent over agricultural assessment should be rejected if they are more than 3 years old, unless the amount claimed exceeds a rupee and was credited to the Government owing to a mistake on the part of a Government servant and they are satisfied that the local body had no direct means of ascertaining the mistake earlier. Claims

for the years 1945-46 to 1947-49 in the present case, which are over three years old, will therefore have to be rejected as proposed by Revenue. The draft order on page 1 above may be accepted.

The claim for payment in this case, arises by statute at the end of the year. The Collector merely advises the actual amount payable under the statute. For making this advice, the Municipality should have made a claim. So long as it did not make it, the omission on the part of the Collector's office to advise the amount to be claimed cannot constitute a ground for sanctioning this arrear payment. It is only to avoid the undue amount of work involved in the investigation and determination of old arrears that a period of limitation is fixed. In the case of local bodies it is 3 years though in other cases it is one year. In this case, the Municipality has not given any satisfactory explanation for the omission to make the claim in time the amounts due for the years 1945-46 to 1947-48 need not therefore be authorised for payment now.

Sd. xxxxxx
31/5/52

Rev. Dept.

To A.S.

The file deals with the question of payment of arrears of excess of ground rent over agricultural assessment for the years 1945-46 to 1950-51 due to the

Adoni and Hospet Municipalities. The Board recommended the payment of arrears for 1948-49, 1949-50 and 1950-51 only, as the arrears for the previous years are over three years old and the Municipalities failed to claim the amounts in time. L.A.Dept. contended that the local bodies could claim and draw the amounts only after the Collector determined the amount payable for each year and intimated to them and therefore suggested that information might be obtained as to when the Collector intimated the amounts due for the years 1945-46 to 1947-48 to the Municipal Councils and as to the reasons adduced by the Municipal Councils for failure to draw the amounts.

2. The Collector of Bellary reported that the Municipal Councils were not intimated of the amounts due to them for the years 1945-46 to 1947-48 and that, in the absence of such communication, the Municipal Councils could not claim the amounts due to them. But he has remarked that nothing prevented the Municipal Councils to represent to him the fact of non payment of amounts due to them which they knew pretty well, as ground rent was an item of revenue to the Municipal Council.

In these circumstances, this department proposed to reject the claim for the years 1945-46 to 1947-48. L.A. however, state that the fault has been

on the Revenue Department officials also who never fixed and intimated the payments due to the Municipal Councils and suggests, that the amount may be paid. Finance Department are of the opinion that the payment in question is a statutory one which is made to the Municipalities every year and the Municipalities must be well aware of this that they should have taken steps in time to claim the amounts due to them. Finance have also stated that the want of intimation of the amount by the Revenue officials cannot be a valid reason and hence under article 312 of the M.F.C. Vol.II, claims for the years 1945-46 to 1947-48 in the present case which are over three years old must be rejected.

3. It is for orders whether the claims for the years 1945-46 to 1947-48 due to the Municipal Councils may be rejected as suggested by this Department and agreed to by Finance Department or they may be sanctioned as suggested by L.A. Department.

In the circumstances set forth above, the claim may be rejected.

Sd. xxxxxx
20/6/52

After all the amount involved seems to be small. The fault lies on the part of the Revenue officials who have not intimated the municipal councils what amounts are due to them. In the absence of any definite information regarding the amounts, requests from

from the Councils will be vague and they are generally asked to apply for adjustment, only after intimation is received. Simply because, it is more than three years, and not solely for their mistake, the monies due to the poor municipalities, may not be refused. Law of limitation need not be so strictly enforced against public bodies like the municipalities, which have to attend to the amenities of the public.

N. Sankara Reddy
28/6/52

Fe 2016.

To A.3.

May be circulated to M.(L.R.) and M.(Fin). for the perusal of M.(L.A's) minutes above.

xxxxxx
2/7/52

It is a case of hen protecting its chicken.

Sd. xxxxxx
5/7/52

Even after perusal of M.(L.A's) minutes I feel the claim has to be rejected.

C. Subramaniam
9/7/52

To A.3.

May be circulated to M.(L.A) for perusal of the minutes of M.(L.R) and M.(Fin). on page 10 above.

Sd. xxxxxx
11/7/52

Revenue Department admits that necessary information was not furnished by it to the Municipal Council. It will be better that such amounts due to

Municipalities, should be sent by M.O. if no claims are made in the prescribed time limit in a year.

M. Sankara Reddy
15/7/52

To A.S.

It is presumed that M.(L.A) agrees with M.(Fin). and M.(L.R) in regard to the proposal in this file. For orders whether the draft order on page 1 ante may issue. As regards 'A' above extracts will be taken and action will be taken separately. (Assistant Secretary's remarks in pencil in the margin will also be extracted).

Orders of M.(L.A) may be taken as to whether the draft order at page 1 supra may issue, and the point raised in his minute above examined separately.

Sd. xxxxxx
23/7/52

Ls
20/6.